

Town of Webb (9710)
Business License Fee Schedule
including General Information/FAQs



**Thank you for doing business in
the Town of Webb.**

All businesses operating in the city limits or police jurisdiction of the Town of Webb must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com/>. Complete a simple registration, file and pay online. Any required certifications can be emailed to bizlicensesupport@revds.com.
- To remit payment by form: Complete the Business License Application located [here](#). For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to Tax Trust Account and mail to RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

Click on the following (or scroll to the bottom of the document) to see more information on the following topics:

- ✦ [Calculation](#)
- ✦ [Certification](#)
- ✦ [Gross Receipts, Definition of](#)
- ✦ [Location Specific, Definition](#)
- ✦ [New Business Information](#)
- ✦ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✦ [Penalty and Interest, Rate of](#)
- ✦ [Posting of License](#)
- ✦ [Transfer of License information](#)
- ✦ [Type of License](#)
- ✦ [Zoning](#)

File online:

<https://rds.bizlicenseonline.com/>

• Free • Fast • Secure • Step-by-Step•

**Important facts to know when
completing your business license:**

License Due Date: Renew annually on January 1st.

License Delinquent Date: Licenses are considered delinquent after January 31st.

License Expiration: All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year. For more details, click on "Gross Receipts" in the gray box to the left.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

Customer Service



Toll Free Phone: 800.556.7274
Toll Free Fax: 844.528.6529
Se habla español.



Email: bizlicensesupport@revds.com
Website: www.revds.com



Remit to address:
RDS-Business License Department
PO Box 830900
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721191		Accommodations - bed & breakfast, inns, & services	\$150.00
721110		Accommodations - hotels, motels, & similar facilities	\$150.00
721310		Accommodations - rooming houses & boarding houses	\$150.00
721211		Accommodations - trailer parks, RV parks, & travel parks	\$150.00
541211		Accountant/CPA - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$100.00
561439		Administrative Services - answering, employment, office, secretarial, travel	\$75.00
524292		Agent Office - administration of third parties, pension funds, annuities, etc	\$150.00
115114		Agriculture Support - cotton gins, farm mgt, post harvest activities	\$75.00
561621		Alarm Companies - sprinklers & security-monitoring & installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$50.00
312141		Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
713990		Amusement - arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered watersports equipment	B
541310		Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$100.00
711219		Arts & Sports - dance, musical, artist, gymnastics	\$50.00
541110		Attorney/Lawyer - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$100.00
521111		Bank Branch or ATM - not main office of bank	T
521110		Bank Main Office - not branch location or ATM	T
812199.99		Barber, Beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812112		Beauty Salons Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$50.00
312122		Beer - off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312121		Beer - on premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132		Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312132.01		Beer wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312100		Beverage Manufacturing - all types of soft drinks, bottled water, breweries, ice	3% Gross
513100		Broadcasting - radio & television stations	\$100.00
444130		Building Materials - hardware, paint, wallpaper, nursery	\$50.00
910003		Category for number of amusement devices and/or games	P
910004		Category for number of buses, taxis, trucks, or other equipment	Q

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
910005		Category for number of employees - as basis for calculating license	R
910002		Category for number of pool tables	O
910006		Category for number of square feet used for calculating license amount	S
910001		Category for number of vending machines - all types vending	N
722330		Caterers - food service Must Provide Board Certification: Department of Health Permit	\$50.00
722320		Caterers - mobile food service, ice cream trucks Must Provide Board Certification: Department of Health Permit	\$50.00
621310		Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$100.00
448190		Clothing & Accessories - men, women, children, infant, shoe, jewelry	\$75.00
541511		Computer Programmer - software engineer, networking, CAD	\$100.00
233320		Contractors - <u>general contractors</u> - commercial bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
234990		Contractors - <u>general contractors</u> - repairs & maintenance	\$50.00
235950		Contractors - <u>specialty trade</u> - bldg equipment & mechanical installation	\$50.00
235510		Contractors - <u>specialty trade</u> - carpentry contractors	\$50.00
235710		Contractors - <u>specialty trade</u> - concrete contractors	\$50.00
235420		Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$50.00
235310		Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$50.00
235930		Contractors - <u>specialty trade</u> - excavation & site development	\$50.00
235520		Contractors - <u>specialty trade</u> - floor coverings/all types	\$50.00
235920		Contractors - <u>specialty trade</u> - glass & glazing contractors	\$50.00
235111		Contractors - <u>specialty trade</u> - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$50.00
235410		Contractors - <u>specialty trade</u> - masonry & stone contractors	\$50.00
235210		Contractors - <u>specialty trade</u> - painting & wall covering	\$50.00
235110		Contractors - <u>specialty trade</u> - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$50.00
235610		Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$50.00
235910		Contractors - <u>specialty trade</u> - structural steel erection/framing	\$50.00
235430		Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$50.00
235810		Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$50.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235940		Contractors - <u>specialty trade</u> - wrecking & demolition	\$50.00
235990		Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	\$50.00
522390		Credit Services - check cashing, finance company	\$150.00
492210		Deliveries - couriers, local messengers, services, local delivery services	\$100.00
999999.01		Delivery – Business Located Outside City Limits	V
999999.00		Delivery – Businesses Located Inside City Limits	V
621200		Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$100.00
452110		Department Store - department, warehouse clubs	B
722410		Drinking Establishment - club, lounge, bar or other Must also purchase 312121, 312131, 312141 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
611699		Educational Services - technical, computer, sports, services, business	\$75.00
443112		Electronic & Appliance Store - household, radio, television, computers	\$75.00
541330		Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00
561710		Exterminating Services - exterminating company & its services Must Provide Board Certification: Department of Agriculture and Industries	\$50.00
114119		Fishing & Hunting- hunting and trapping, finfish, shellfish, supplies	\$75.00
445120		Food & Beverage Stores - grocery, convenience store, markets	\$50.00
113110		Forestry- logging, forestry, timber track operations, timber mgt.	\$100.00
525990		Funds, Trusts, Other Financial Agencies - agents, agencies, investments	\$150.00
442290		Furniture - furniture, home furnishings, stores, floor coverings, window	\$75.00
337129		Furniture Manufacturing - cabinets, office, household, beds, medical, kitchen	\$100.00
447110		Gasoline Retail - selling gasoline with or without convenience stores	\$50.00
453220		Gift Shop- novelty, gift baskets, etc.	\$50.00
446199		Health Care Stores - drug, pharmacy, cosmetic, optical, health food	\$75.00
621491		HMO - medical centers & services	\$100.00
444110		Home Centers - super home centers	\$100.00
622110		Hospitals - surgical, substance abuse, psychiatric, general care, special	C
238990		House Moving – raising from one site, moving, and placing on a new foundation	
514190		Information Services - all types of information services	\$75.00
524126		Insurance Company - casualty, fire, and/or marine premiums; contract bonding	11-51-120/123

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
524128		Insurance Company - health, allied & all other premiums	11-51-120/123
541410		Interior decorator-	\$75.00
561720		Janitorial Firm - janitorial cleaning services including carpet	\$50.00
561730		Landscaping - tree removal, irrigation sprinkler	\$50.00
561731		Lawn Maintenance - tree trimming, lawn maintenance, pressure washing	\$50.00
531110		Leasers of Residential Buildings & Dwellings	\$50.00
551110		Management Companies - offices, enterprises, regional, corporate	\$100.00
332999		Metal Fabrication - cutlery, structural, ornamental, machine shops	D
212299		Mining- (except for oils and gas) all related mining activities	\$100.00
213112		Mining support services- for oil and gas mining activities, oil/gas wells	\$100.00
339999		Miscellaneous Manufacturing - specialty manufacturing not defined in separate categories	B
453998		Miscellaneous Retailers - florist, gift, novelty, pet, art, tobacco, used mdse	\$50.00
512131		Motion Pictures - theatres, videos, recording, drive-ins, sound studios	\$100.00
441310		Motor Vehicle & Parts - auto, motorcycle, boat, parts & accessories	\$50.00
441311		Motor Vehicles - new and/or used -dealerships & lots Must Provide Board Certification: Revenue Department - Regulatory License	\$50.00
712190		Museums - museums & historical sites, zoos, botanical gardens, parks	C
812113		Nail Salons	\$50.00
327331		Nonmetallic Manufacturing - glass, cement, lime, pottery, ceramic, rock, tile	C
454391		Non-Store Retailers - temp vendors/commercial promoted special events	\$50.00 day
454392		Non-Store Retailers - temp vendors/concession stands, souvenir	\$50.00 day
454395		Non-Store Retailers - temp vendors/solicitor	COGS 8-10(4)
454390		Non-Store Retailers - vending machine operators, direct selling, mail order	\$150.00 year
		NOTE: Individual permits required by building code.	\$50.00
623110		Nursing Care - residential care facility, day care, assisted living	\$50.00
623312		Nursing Home - care for elderly & continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
531210		Offices of Real Estate Agents & Brokers	\$50.00
211111		Oil and Gas extraction- natural gas liquid extraction, crude extraction	\$100.00
621320		Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
621498		Outpatient Care Centers - all other types of services	C
445310		Package Stores - selling beer, wine & liquor plus general mdse Must also purchase 312122, 312131.01, 312141 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
485113		Passenger Transportation - charter & other vehicle transit services	B
485321		Passenger Transportation - number of taxis, cabs, limousines, or buggies	J
485320		Passenger Transportation - taxi cabs, limousine service, buggy, charters	B
522298		Pawn Shop - whether title pawn or merchandise	\$100.00
812199		Personal Services - hair, skin, diet, nail, tanning	B
541921		Photographer - studios, portrait, commercial, services	\$50.00
621111		Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$100.00
323112		Printing - screen, quick, digital, books, lithographic, handbills, comm.	\$75.00
541990		Professional Services Not Elsewhere Classified - scientific, technical	\$100.00
511199		Publishing Industries - newspaper, book, periodical, databases, software	\$100.00
236118		Remodeling contractors- renovating houses/businesses, etc.	\$50.00
532490		Rental & Leasing - auto, truck, trailer, RV, all tangible property	\$50.00
532230		Rental & Leasing - movie & video rental	\$50.00
811412		Repairs & Maintenance - all appliances, home & garden equipment	\$50.00
811219		Repairs & Maintenance - all electronic equipment	\$50.00
811118		Repairs & Maintenance - auto, paint/body, carwash, other vehicular	\$50.00
722110		Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$100.00
722211		Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit	\$50.00
522121		S&L Branch or ATM - not main office of S&L	T
522120		Savings & Loans - not branch location or ATM	T
523999		Securities, Commodity - brokerage, portfolio, investment, other	\$150.00
487990		Sightseeing - scenic & sightseeing, land, air, water, special trans	A
624229		Social Assistance - shelters, vocational, child care, abuse, emergency	\$100.00
711310		Special Events - promoter or activity - see schedule for rates	\$150.00
451120		Sporting Goods & Hobbies - toy, fish, gun, books, games	\$75.00
541360		Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		Licensure Board	
812114		Tanning Salons	\$50.00
513322		Telecommunications - cellular & other wireless, paging	K
513330		Telecommunications - resellers of service, retailer	A
513310		Telecommunications - telephone local per 11-51-128	1%
513320		Telecommunications - telephone long distance per 11-51-128	K
336112		Transportation Manufacturing – manufacturing, auto, truck, trailer, motor home, boat, ship	D
484122		Truck Transportation - local, long-distance, freight, moving & storage	C
999111		Unclassified miscellaneous business services not elsewhere classified	C
999222		Unclassified miscellaneous personal services not elsewhere classified	B
453310		Used Merchandise Stores - books, miscellaneous, consignment, flea market	\$50.00
221122		Utilities - electric power or light company - state regulated	3% gross
221210		Utilities - natural gas company - state regulated	3% gross
221310		Utilities - water, sewage treatment, steam and other	3% gross
541940		Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$100.00
493110		Warehousing & Storage - distribution, household, refrigerated, special	\$100.00
562998		Waste Management - companies, trucks, septic tanks, landfill, services	\$75.00
483212		Water Transportation - coastal, freight forwarders, inland, passenger	B
421990		Wholesale Trade - durable, vehicle, machinery, equipment, furniture	\$125.00
422720		Wholesale Trade - wholesale gasoline distributor	\$125.00
312131		Wine –on/off premise regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132.02		Wine wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312131.01		Wine-Off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
488410		Wrecker Services - wreckers services	\$50.00

Calculation Information

Schedule "A" – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$150	
\$50,000		\$99,999	\$275 + \$2.82 per M in excess of	\$50,000
\$100,000		\$199,999	\$425 + \$2.40 per M in excess of	\$100,000
\$200,000		\$299,999	\$697 + \$2.35 per M in excess of	\$200,000
\$300,000		\$399,999	\$932 + \$2.21 per M in excess of	\$300,000
\$400,000		\$499,999	\$1,153 + \$2.16 per M in excess of	\$400,000
\$500,000		\$599,999	\$1,369 + \$2.11 per M in excess of	\$500,000
\$600,000		\$699,999	\$1,580 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$1,785 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,985 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$2,180 + \$1.89 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$2,369 + \$1.84 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$2,553 + \$1.79 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$2,732 + \$1.73 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$2,905 + \$1.68 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$3,073 + \$1.63 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$3,236 + \$1.60 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$4,250 + \$1.57 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$5,470 + \$1.55 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$6,507 + \$1.49 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$7,630 + \$1.44 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$8,840 + \$1.39 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$11,317 + \$1.33 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$13,284 + \$1.28 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$16,943 + \$1.23 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$23,114 + \$1.17 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$29,162 + \$1.12 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$118,233 + \$1.01 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$185,210 + \$.80 per M in excess of	\$92,000,000

Schedule “B” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$1.00 per M in excess of	\$50,000
\$100,000		\$199,999	\$300 + \$1.30 per M in excess of	\$100,000
\$200,000		\$299,999	\$430 + \$1.25 per M in excess of	\$200,000
\$300,000		\$399,999	\$555 + \$1.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$675 + \$1.10 per M in excess of	\$400,000
\$500,000		\$599,999	\$785 + \$1.05 per M in excess of	\$500,000
\$600,000		\$699,999	\$890 + \$1.00 per M in excess of	\$600,000
\$700,000		\$799,999	\$990 + \$.90 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,080 + \$.89 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,169 + \$.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,254 + \$.84 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,338 + \$.83 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,421 + \$.82 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,503 + \$.81 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,584 + \$.80 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,664 + \$.79 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,743 + \$.88 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,183 + \$.86 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,269 + \$.84 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,353 + \$.71 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,708 + \$.69 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,398 + \$.68 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,078 + \$.67 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$5,418 + \$.66 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$7,398 + \$.65 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$9,348 + \$.64 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$37,508 + \$.63 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$58,928 + \$.60 per M in excess of	\$92,000,000

Schedule “C” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$1.90 per M in excess of	\$50,000
\$100,000		\$199,999	\$295 + \$1.20 per M in excess of	\$100,000
\$200,000		\$299,999	\$415 + \$1.18 per M in excess of	\$200,000
\$300,000		\$399,999	\$533 + \$1.16 per M in excess of	\$300,000
\$400,000		\$499,999	\$649 + \$1.14 per M in excess of	\$400,000
\$500,000		\$599,999	\$763 + \$1.12 per M in excess of	\$500,000
\$600,000		\$699,999	\$875 + \$1.10 per M in excess of	\$600,000
\$700,000		\$799,999	\$985 + \$1.08 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,093 + \$1.06 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,199 + \$1.04 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,407 + \$1.02 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,509 + \$1.00 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,609 + \$.98 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,707 + \$.96 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,803 + \$.94 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,897 + \$.92 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,989 + \$.90 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,079 + \$.85 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,164 + \$.83 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,579 + \$.81 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,984 + \$.80 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,784 + \$.78 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,564 + \$.76 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$6,084 + \$.74 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$8,304 + \$.72 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$10,464 + \$.70 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$41,264 + \$.68 per M in excess of	\$58,000,000

Schedule “D” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$2.45 per M in excess of	\$50,000
\$100,000		\$199,999	\$315 + \$1.49 per M in excess of	\$100,000
\$200,000		\$299,999	\$464 + \$1.47 per M in excess of	\$200,000
\$300,000		\$399,999	\$611 + \$1.38 per M in excess of	\$300,000
\$400,000		\$499,999	\$749 + \$1.35 per M in excess of	\$400,000
\$500,000		\$599,999	\$884 + \$1.32 per M in excess of	\$500,000
\$600,000		\$699,999	\$1,016 + \$1.28 per M in excess of	\$600,000
\$700,000		\$799,999	\$1,144 + \$1.25 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,269 + \$1.22 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,391 + \$1.18 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,509 + \$1.15 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,624 + \$1.12 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,736 + \$1.08 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,844 + \$1.05 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,949 + \$1.02 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$2,051 + \$1.00 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$2,551 + \$.98 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$3,041 + \$.97 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$3,526 + \$.93 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$3,991 + \$.90 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$4,441 + \$.87 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$5,311 + \$.83 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$6,141 + \$.80 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$7,741 + \$.77 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$10,051 + \$.73 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$12,241 + \$.70 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$46,260 + \$.63 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$71,830 + \$.50 per M in excess of	\$92,000,000

Schedule “E” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$2.10 per M in excess of	\$50,000
\$100,000		\$199,999	\$305 + \$1.33 per M in excess of	\$100,000
\$200,000		\$299,999	\$438 + \$1.17 per M in excess of	\$200,000
\$300,000		\$399,999	\$555 + \$1.11 per M in excess of	\$300,000
\$400,000		\$499,999	\$666 + \$1.08 per M in excess of	\$400,000
\$500,000		\$599,999	\$774 + \$1.05 per M in excess of	\$500,000
\$600,000		\$699,999	\$879 + \$1.03 per M in excess of	\$600,000
\$700,000		\$799,999	\$982 + \$1.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,082 + \$.97 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,177 + \$.95 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,272 + \$.92 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,364 + \$.89 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,453 + \$.87 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,540 + \$.84 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,624 + \$.81 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,705 + \$.80 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$2,105 + \$.79 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,500 + \$.77 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,885 + \$.75 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$3,260 + \$.72 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$3,620 + \$.69 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$4,310 + \$.67 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,980 + \$.64 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$6,300 + \$.61 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$10,060 + \$.59 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$11,960 + \$.56 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$45,172 + \$.51 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$70,312 + \$.40 per M in excess of	\$92,000,000

Schedule “F” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$180 + \$2.00 per M in excess of	\$50,000
\$100,000		\$199,999	\$280 + \$1.03 per M in excess of	\$100,000
\$200,000		\$299,999	\$383 + \$.88 per M in excess of	\$200,000
\$300,000		\$399,999	\$471 + \$.83 per M in excess of	\$300,000
\$400,000		\$499,999	\$554 + \$.81 per M in excess of	\$400,000
\$500,000		\$599,999	\$635 + \$.79 per M in excess of	\$500,000
\$600,000		\$699,999	\$714 + \$.77 per M in excess of	\$600,000
\$700,000		\$799,999	\$791 + \$.75 per M in excess of	\$700,000
\$800,000		\$899,999	\$866 + \$.73 per M in excess of	\$800,000
\$900,000		\$999,999	\$939 + \$.71 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,010 + \$.69 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,079 + \$.67 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,146 + \$.65 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,211 + \$.63 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,274 + \$.61 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,335 + \$.60 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,635 + \$.59 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,930 + \$.58 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,220 + \$.56 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,500 + \$.54 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,770 + \$.52 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,290 + \$.50 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$3,790 + \$.48 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$4,750 + \$.46 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$6,130 + \$.44 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$7,450 + \$.42 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$25,930 + \$.38 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$38,850 + \$.30 per M in excess of	\$92,000,000

Schedule “G” Electric, Water, and Gas Companies

For selling or distributing electrical current, water, or natural gas, an amount equal to three percent (3%) of the gross receipts of the business transacted in the Town or its police jurisdiction for the previous year for the sale or distribution of electrical current, water, or natural gas from any point in or into the Town or its police jurisdiction.

Schedule "H" Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premises)	312121	\$75.00	Set by State Code 63.0
050 (Beer Off Premise Only)	312122	\$50.00	Set by State Code 63.0
060 (Table Wine On/Off Premises)	312131	\$75.00	
070 (Table Wine Off Premises Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code
	312141	\$650.00	
	312131	\$75.00	
011 (Package Store Liquor Class II)	312122	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
032 (Club Liquor Class II)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	313131	\$75.00	
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

Schedule "I" Peddlers and Itinerant Dealers

Selling door-to-door or store-to-store:

A. Per one to three days	\$ 25.00
B. Per week	\$ 50.00
C. Per year	\$100.00

Any license issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause without recourse. Peddlers and itinerant dealers must have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of such businesses.

Schedule "J" Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine. The cost of said decal shall be according to the following table:

A. One (1) taxi cab or limousine	\$50.00 per decal
B. All taxi cabs or limousines over one (1)	\$25.00 per decal

Schedule "K" Telephones & Telecommunications

- A. Each person operating a telephone exchange in the Town and/or a long distance telephone service in the Town shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama 1975*.
- B. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purposes where the wires or facilities do *not* use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **service provider**, and shall pay an amount equal to five percent (5%) of the gross revenue of the business transacted by such person in the Town or its police jurisdiction for the preceding year.
- C. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **system owner**, and shall pay \$100 per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the Town or its police jurisdiction for the preceding year.
- D. Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a **transporter of services** and shall pay a fee of \$3.00 per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

Schedule "L" Special Events Licenses

Ordinance or Resolutions Apply

Schedule "M" Fortune Tellers

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

Schedule “N” Vending Machines

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-5 machines vending any type merchandise or product	\$20.00 per machine
5-10 machines vending any type merchandise or product	\$10.00 per machine
All over 10 machines vending any type merchandise or product	\$ 5.00 per machine

Schedule “O” Billiard and/or Pool Tables

In addition to the license thereto, there shall be an additional charge per table. The cost of each table shall be according to the following table:

1-2 billiard or pool tables	\$50.00 per table
All over 2 billiard or pool tables	\$25.00 per table

Schedule “P” Amusement Devices

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-10 machines	\$25.00 per machine
All over 10 machines	\$10.00 per machine

Schedule “Q” Buses, Trucks, & Other Equipment

In addition to the license thereto, there shall be an additional charge for each piece of equipment and the cost shall be according to the following table:

1-2 buses, trucks, or other equipment	\$50.00 each
3-5 buses, trucks, or other equipment	\$25.00 each
All over 5 buses, trucks, or other equipment	\$10.00 each

Schedule "R" Number of Employees

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Where personnel are over 100 people	\$1,000.00 + \$50.00 per person

Schedule "S" Square Feet

S-1	Zero to	5,000 square feet	\$100.00
S-2	5,001 to	10,000 square feet	\$200.00
S-3	10,001 to	20,000 square feet	\$300.00
S-4	20,001 to	30,000 square feet	\$400.00
S-5	30,001 to	40,000 square feet	\$500.00
S-6	40,001 to	50,000 square feet	\$600.00
S-7	50,001 to	60,000 square feet	\$700.00
S-8	60,001 to	70,000 square feet	\$800.00
S-9	70,001 to	80,000 square feet	\$900.00
S-10	80,001 to	90,000 square feet	\$1,000.00
S-11	90,001 to	100,000 square feet	\$1,200.00
S-16	Over 100,001 square feet		\$1,200.00 + \$.01 per square foot

Schedule "T"

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$500.00.

Schedule "U" Banks, Savings & Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$125.00

Schedule "V" - Delivery License

The rate for the delivery license is established in Section 21 and is:

\$ 100.00

Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

- (1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and
- (2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

- 1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and
- (2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

Appendix

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, [please visit our website here](#). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
 - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
 - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
 - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
 - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
 - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
 - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00). All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus 1% interest. An additional 15% penalty will be due March 2nd plus 1% interest per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to RDS.

Website: www.revds.com

Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>

Email: bizlicensesupport@revds.com

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